IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 30TH MARCH 2007 / 9TH CHAITHRA 1929

WP(C).No. 10637 of 2007(N)

PETITIONER:

M/S.KAILAS CASHEW EXPORTS,
KARUVELIL P.O., EDAVATTOM, EZHUKONE,
KOLLAM- 691 505, REPRESENTED BY ITS PROPRIETOR,
P.SOMARAJAN.

BY ADV. SRI.K.J.ABRAHAM

RESPONDENT:

THE INTELIGENCE INSPECTOR,
SQUAD NO.1, COMMERCIAL TAXES,
ALAPUZHA.

BY SR.GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR,J.

WP(C)NO.10637 OF 2007-N

Judgment

The petitioner has approached this Court, challenging Ext.P3 notice issued under Section 47(2) of the KVAT Act. The consignment in respect of which the said notice was issued, has been released to the petitioner on furnishing bank guarantee. In view of the said position, the respondent is directed to forward the file leading to Ext.P3 to the Intelligence Officer concerned for finalising the proceedings in accordance with law. This, the respondent shall do within two weeks from the date of receipt of a copy of this Judgment. The Intelligence Officer shall finalise the proceedings within two months from the date of receipt of the file by him. The fate of the bank guarantee shall depend upon the final decision taken by the said Officer in the proceedings.

The Writ Petition is disposed of as above.

30.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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